

Table A - Remuneration paid to executives during the reporting period

Remuneration paid to executives in 2017-18

Total Remuneration	Executives No.	Average Reportable Salary \$	Average Contributed Superannuation \$	Average Allowances \$	Average Bonus Paid \$	Average Total Remuneration \$
.....
\$200,001 to \$225,000	2	170,607	31,959	-	-	202,566
.....
\$550,001 to \$575,000	1	494,413	58,464	-	-	552,877
Total number of executives	3					

Definitions

What is an executive?

For the purposes of this publication executives are defined as:

1. Chief executive officers and equivalents, Senior Executive Service (SES) and equivalents Classified in Groups 9-11 of the *Public Service Classification Rules 2000* and star ranked military officers, or
2. Employees of an entity or company who:
 - (a) make, or participate in making, decisions that affect the whole, or a substantial part, of the operations of the entity or company; or
 - (b) have the capacity to affect significantly the entity's or company's financial standing or performance in achieving its purposes (as defined by section 8 of the *Public Governance, Performance and Accountability Act 2013*); or
 - (c) perform functions controlling operational activities, which directly impact the economic function and viability of the entity or company; and
 - (d) have employment conditions equivalent to SES employment conditions of service.

The '**reportable salary**' column is prepared on a cash basis using reportable salary as defined as the sum of:

- (a) gross payments (excluding bonuses)
 - (b) reportable fringe benefits (net amount)
 - (c) reportable employer superannuation
 - (d) contributions, and
 - (e) exempt foreign employment income
- as reported in an individual's payment summary

The '**contributed superannuation**' column is prepared on a cash basis using contributed superannuation as defined as follows:

- > For Individuals that are in a defined contribution scheme (e.g. PSSap), "contributed superannuation" should include the defined contribution amounts. This amount is typically located on the individual's payslips, or
- > For individuals that are in a defined benefit scheme (e.g. PSS and CSS), 'contributed superannuation' should include the Notional Employer Contribution Rate (NECR) amount, Employer Productivity Superannuation Contribution (also known as the Productivity Component) and any Additional Lump Sum Contribution paid during the financial reporting period.

The '**reportable allowances**' column is prepared on a cash basis using reportable allowances as is equal to the 'total allowances' figure as reported in an individual's payment summary.

Reportable allowances excludes any allowances already reported in the gross payments line in the payment summary.

The '**bonus paid**' column is prepared on a cash basis-using bonus paid as is equal to the actual bonus paid to individuals during the reporting period and is a component of gross payments reported on the payment summary.

Table B - Remuneration paid to highly paid staff during the reporting period

Remuneration paid to highly paid staff in 2017-18

Total Remuneration	Highly paid staff	Average Reportable Salary \$	Average Contributed Superannuation \$	Average Allowances \$	Average Bonus Paid \$	Average Total Remuneration \$
\$200,001 to \$225,000	1	162,687	37,542	-	-	200,229
.....
Total number of highly paid staff	1					

Definitions

Who are defined as highly paid staff?

For the purposes of this publication other highly paid staff are defined as employees, other than executives as defined in Table A:

- (a) where the sum of their reportable remuneration was \$200,001 or more for the financial reporting period, and
- (b) who were not deployed outside Australia during the reporting period.

The '**reportable salary**' column is prepared on a cash basis using reportable salary as defined as the sum of:

- (a) gross payments (excluding bonuses)
- (b) reportable fringe benefits (net amount)
- (c) reportable employer superannuation
- (d) contributions, and
- (e) exempt foreign employment income

as reported in an individual's payment summary.

The '**contributed superannuation**' column is prepared on a cash basis using contributed superannuation as defined as follows:

- > For Individuals that are in a defined contribution scheme (e.g. PSSap), "contributed superannuation" should include the defined contribution amounts. This amount is typically located on the individual's payslips, or
- > For individuals that are in a defined benefit scheme (e.g. PSS and CSS), 'contributed superannuation' should include the Notional Employer Contribution Rate (NECR) amount, Employer Productivity Superannuation Contribution (also known as the Productivity Component) and any Additional Lump Sum Contribution paid during the financial reporting period.

The '**reportable allowances**' column is prepared on a cash basis using reportable allowances as is equal to the 'total allowances' figure as reported in an individual's payment summary.

Reportable allowances excludes any allowances already reported in the gross payments line in the payment summary.

The '**bonus paid**' column is prepared on a cash basis-using bonus paid as is equal to the actual bonus paid to individuals during the reporting period and is a component of gross payments reported on the payment summary.